

EFFECT ON COUNTY OR OTHER LOCAL REVENUES OR EXPENDITURES:

SB94 increases a school districts budget authority for special education from 153% of the state special education payment to 200% of the state special education payment. This increase will provide school districts with up to \$15,222,600 in additional general fund spending authority, which will be funded through increases in property taxes or other local revenues. Voter approval will be required for any increases in local property taxes.